Department of Finance

STATE OF CALIFORNIA MANUAL OF STATE FUNDS

Fund: 8002a
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Renumbered
From:

Legal Title

National World War II Veterans Memorial Trust Fund

Legal Citation/Authority

Chapter 577, Statutes of 2000

Military and Veterans Code section 1350

Fund Classification

GAAP Basis

Fiduciary – Trust and Agency Funds/Other

Fund Classification

Legal Basis

Nongovernmental – Trust and Agency Funds/Non-Federal (N)

Purpose

The fund is available for the deposit of voluntary contributions made via state income tax returns for construction and maintenance of the World War II Memorial.

Administering Agency/Organization Code

Veteran's Affairs/Org 8955

Major Revenue Source

Voluntary contributions

Disposition of Fund (upon abolishment)

Pursuant to Government Code 16346, absent language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.

Appropriation Authority

Moneys in this fund are available upon appropriation by the Legislature

State Appropriations Limit

Always Excluded – Revenues in this fund are not proceeds of taxes and even after transfer, will never become proceeds of taxes because the major revenue source is derived from a Trust and Agency Fund (Non-Federal).

Comments/Historical Information

Funds are appropriated to cover the administrative costs of the Franchise Tax Board and the Controller. Remaining funds are appropriated to the Department of Veterans Affairs for allocation to the American Battle Monuments Commission for the construction and maintenance of the World War II Memorial.

Revised December 2011 FUND 8002a